Nos. 498, 499 and 500. BARTLETT, TRUSTEE, *v.* GROSS INCOME TAX DIVISION ET AL. Appeals from the Supreme Court of Indiana. *Per Curiam:* The motions to dismiss are granted and the appeals are dismissed for the want of a substantial federal question. *Raymond Harkrider* and *Owen W. Crumpacker* for appellant. *J. Emmett McManamon*, Attorney General of Indiana, and *John J. McShane, Lloyd C. Hutchinson* and *Joseph E. Nowak*, Deputy Attorneys General, for the Gross Income Tax Division, appellee. Reported below: 228 Ind. 505, 93 N. E. 2d 174.